

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

UPON THE

ACCOUNT OF THE COMMISSIONERS

OF

CHURCH TEMPORALITIES IN IRELAND,

For the Year ended 31st December 1877,

TOGETHER WITH THE,

ACCOUNT for the above Period, and that from 26th July 1869 (the Commencement of the Commission) to 31st December 1877.

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(PRESENTED TO PARLIAMENT PURSUANT TO ACT 32 & 33 VICT. c. 62, s. 23.)

*Ordered, by The House of Commons, to be Printed,
4 June 1878.*

TENTH REPORT.

REPORT of the COMPTROLLER and AUDITOR GENERAL upon the ACCOUNT of the COMMISSIONERS of CHURCH TEMPORALITIES in Ireland, from 1st January to 31st December 1877; prepared and submitted to Parliament in pursuance of the 37th Section of the Act 32 & 33 Vict. c. 42.

1. BEFORE proceeding to remark on the questions which have arisen on the Account for the year to 31st December 1877, it may be convenient to deal with those which remained unsettled at the close of the preceding Account.

Outstanding on the
Account to 31 December
1876.

2. It will be observed, on reference to the concluding paragraph of my Report on the Account for the year 1876, that the cash balance was increased by 702*L 1s. 4d.*, the amount of two sums of 625*L 3s. 2d.* and 76*L 18s. 2d.*, improperly paid to Mr. Ball, the Commissioners' late solicitor. These erroneous payments have not yet been adjusted.

Disallowances on the
Account for 1876 not yet
adjusted.

3. The purchase money on certain sales effected through the Landed Estates Court, which was stated in my Report on the Account 1876 not to have been credited, has since been duly accounted for.

Sale of property. Yearly
and other charges. Purchase
money not credited.

4. In the Report on the Account 1872 (page 5), attention was called to certain stock, amounting to 645*L 19s. 1d.*, invested in the names of the minister and churchwardens of St. Werburgh's Parish, which it was supposed should vest in the Irish Church Temporalities Commissioners.

Stock invested in the names
of the minister and church-
wardens of St. Werburgh's
parish not yet credited.

A communication having been addressed to them on the subject of this stock on the 28th November 1872, they informed me that "the investigations respecting the same have not yet been concluded by the solicitor."

Since then the question has been frequently brought under consideration, as will be seen in the Reports on the Accounts for 1873 (page 7), 1874 (page 19), and 1876 (page 2).

In reply to a more recent inquiry of the 13th of May 1878, they state that "this case was once argued before the Commissioners as a court of appeal, and judgment reserved; but subsequently additional evidence was discovered by the appellants, and laid before the Commissioners, and it is believed that it will be necessary to have the case re-heard before a decision can be made."

Query 22.

"The case will either be re-heard, or judgment delivered at the next sitting of the Court."

It will be thus seen that the question still remains unsettled.

5. The Account for this year has been examined, both as regards payments and receipts, with the following exceptions:—

The Account, 1877.
Examined, with certain
exceptions.

12 Perpetuity Deeds for the years 1874 to 1876.

Mortgages, viz.:—

- 23 Sales of Perpetuity Rents for the years 1875 to 1877.
- 19 Sales of Renewable Leases for the years 1876 to 1877.
- 706 Sales of Yearly and other Tenures for the years 1871 to 1877.
- 24 Sales of Ecclesiastical Residencies for the years 1872 to 1877.
- 6 Apportionment Orders for the year 1872,

which were not ready for inspection when my examiners were recently in Dublin.

It will be observed that some of these mortgages have been outstanding since the year 1871.

6. The uncollected arrears on the 31st of December 1877, as compared with those of last year, are as follows:—

Rents. This sum-charges.
Uncollected arrears.

Title Rent-charge uncollected on 31st December 1876	115,958	8	5
Title Rent-charge uncollected on 31st December 1877	111,600	17	—

Arrears less than last Year - - - £. 4,357 11 5

Rents, Lands, Residencies
Households, &c. Uncollected
arrears.

	£. s. d.
Uncollected arrears on 31st December 1876	19,819 18 3
Uncollected arrears on 31st December 1877	11,721 7 5
	<hr/>
	7,598 10 10
<i>Laws.—Increased arrears on Perpetuity Rents—</i>	<i>£. s. d.</i>
31st December 1876	34,677 7 5
31st December 1877	35,798 10 11
	<hr/>
Arrears less than last Year	1,121 3 6
	<hr/>
	6,477 7 4

Sale of ecclesiastical resi-
dencies and lands.

7. The 27th Section of "The Irish Church Act, 1869," authorises the Irish Church Temporalities Commissioners to vest in the Representative Church Body ecclesiastical residences "upon payment to the Commissioners of a sum equal to 10 times the amount of the annual value of the site of such ecclesiastical residence estimated as land, and of the said garden and curtilage" "and where there is a building charge affecting the same, on payment to the Commissioners of such one of the two sums hereinafter mentioned as may be the smallest; that is to say, either the amount of such building charge, or a sum equal to the value of such ecclesiastical residence, with the garden and curtilage thereto, taken at 10 years' purchase of the annual value as estimated by the general tenement valuation."

The glebe of Ardagh was vested in the Representative Church Body for the sum of 47L 1s. 4d., the amount of the building charge.

Query 43, 1876.

In reply to an inquiry from my Department respecting the Commissioners' order, vesting the glebe and additional land in the Representative Church Body, the Commissioners informed me that they made an offer to the Church Body to sell the—

	£. s. d.
Glebe house and curtilage for	47 1 4
Additional land	643 2 6
Bog	130 —
	<hr/>
	£. 820 3 10

The Church Body accepted the offer, "changing the figures from 820L 3s. 10d. to 690L 3s. 10d., thus omitting the price of the bog, but not expressly stating that they declined to purchase it." This not being noticed, the vesting order was prepared "inclusive of bog." Subsequently, when applied to for payment, the Representative Church Body for the first time stated that they did not wish to purchase the bog."

"The Commissioners have directed their solicitor to obtain from the Representative Church Body a re-conveyance of the bog."

Subsequently a further communication was addressed to the Commissioners, with a view of ascertaining whether they had obtained from the Representative Church Body a re-conveyance of the Bog of Ardagh, vested in error, when they informed me that "Mr. Justice Lawson has decided after investigating this matter, that the right of turbary in question appertains to the glebe house and cannot be alienated from it. As the glebe house has been vested in the Representative Church Body, the right of turbary is no longer in the Commissioners."

The effect of this decision is that the Representative Church Body have obtained the glebe house, garden, and curtilage of Ardagh, with the addition of a bog worth 180L, for the sum of 47L 1s. 4d., instead of 177L 1s. 4d.

8. The 44th Section of "The Irish Church Act, 1869," authorises the Irish Church Temporalities Commissioners to pay certain several amounts by way of compensation for loss of office to the late Ecclesiastical Commissioners, to their Secretary, to their Treasurer, to the Solicitor, "and to the several other officers and clerks of the said Ecclesiastical Commissioners."

Compensation and super-
annuation allowances of the
Commissioners and officers
of the late Ecclesiastical
Commissioners. Annexes to
bulletin under Section 44 of
the Irish Church Act, 1869.

The

The Irish Church Temporalities Commissioners, with the sanction of the Lords of the Treasury, have for the first time extended its provisions to certain bailiffs, and annuities have been granted under this section to—

	£. s. d.
William Delany, at	6 - - per annum.
William Evans	5 8 - "
John Rorke -	17 10 - "
Patrick O'Hagan -	2 10 8 "

9. The balance on the 31st December 1877 is stated to be 276,751 £ 11 s. 2 d.; to Balance indebted, this should be added the disallowances referred to in the second paragraph of this Report, 702 £ 1 s. 4 d.

The balance on the Account should therefore, in my opinion, be 277,453 £ 12 s. 6 d., and not 276,751 £ 11 s. 2 d., as stated by the accountants.

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department,
28 May 1878.

ACCOUNT of the RECEIPT and EXPENDITURE of the CAPITAL, and of the REVENUES derived from all
any other Funds under their Control and Management, under the Provisions of "The Irish Church Act, 1868,"
Dr.

Section of Principal Act and Act of 1870.	R E C E I P T.	Cash Transactions of the Year.	Stock Account.	Mortgage Accounts, &c.	Liabilities — National Debt Commissioner's Committee.
23	To Balances on the 1st January 1877 - - -	£ 13,103 14 9	52,184 18 3	9,555,674 0 -	-
23, 2507, 1872	To Sales of Property: Title reversion - - - -	50,672 7 9	-	108,610 19 6	-
34, 52, and 54	Lands, &c.: 1. Perpetuity rents - - - -	28,354 17 7	-	8,015 8 9	-
	2. Rentwalls households - - - -	8,099 2 11	-	14,361 17 1	-
	3. Yearly and other tenures - - - -	217,312 17 10	-	194,270 - 8	-
	4. Rights to mines and quarries - - - -	30 - -	-	-	-
27, 28, and 29	Ecclesiastical Residencies and Lands: See Houses and Lands - - - -	28,021 1 -	-	-	-
	Other residencies and lands - - - -	67,030 6 9	-	24,617 1 4	-
31, and 12, 1872.	To Conversion of Renewable Leasesholds into Perpetuities (Act 5 & 6 Will. 4, c. 57, ss. 145 and 150) - - - -	2,261 16 9	-	634 8 3	-
11 and 12, and 9, 1872.	To Rents, &c.: Title reversion - - - -	224,662 16 8	-	-	-
11 and 12	Lands, &c.: 1. Perpetuity rents - - - -	74,624 8 8	-	-	-
	2. Renewable households (including dines) and other tenures - - - -	35,456 7 8	-	-	-
	3. Mineral rents and royalties - - - -	567 7 8	-	-	-
-	To Proprietary Amount of Charges (Demin- age and Improvement Loans, Rents, Rates, Taxes, &c.) repaid by the Clergy - - -	50 8 10	-	-	-
	Carried forward - - - -	1,351,664 11 11	52,184 12 3	9,008,673 19 6	-

PROPERTY, Real and Personal, vested in the COMMISSIONERS OF CHURCH TEMPORALITIES in Ireland, or of
and "The Irish Church Act, 1869, Amendment Act, 1872," for the Year ended 31st December 1877.

Cr.

Section of Principal Act and of 1872.	EXPENDITURE	Cash Transactions of the Year.	Stock Account.	Mortgage Accounts, &c.	Liabilities.		
					National Debt Commissioners and Committees.		
—	By Balance on the 1st January 1877	—	—	—	—	—	8,100,000 —
14	By Compensation, Annuities, Contributions, &c.						
14	For life annuities to archbishops, bishops, and incumbents	18,323 19 4	—	—	—	—	—
15	For life annuities to permanent curators	1,314 6 11	—	—	—	—	—
16	For life annuities to deacons and district schoolmasters	526 19 —	—	—	—	—	—
16	For life annuities to clerks, sextons, and other building freehold offices	9,049 6 3	—	—	—	—	—
16	For life annuities to vicars general, and other officers, for loss of fees, &c.	1,377 9 3	—	—	—	—	—
23	By Commutation of Annuities, &c.						
23	Of Archbishops, Bishops, and Incumbents:						
23	Commutation money	2,651 8 —	—	—	—	—	—
23	Bonus (12 per cent. added)	66 1 5	—	—	—	—	—
33	Of clerks, sextons, and others	409 6 9	—	—	—	—	—
4, 1872	Of Annuitants under 40th Section	203 16 8	—	—	—	—	—
23	By Building Charges:						
23	In cases of excommunicated parsonage	107 8 —	—	—	—	—	—
23	In cases of non-excommunicated parsonage	207 18 10	—	—	—	—	—
18	By Compensation to Lay Patrons	33,618 5 10	—	—	—	—	—
25	By National Monuments—Maintenance	27,693 — —	—	—	—	—	—
11 and 12	By Charges and Incumbrances affecting property	161 0 11	—	—	—	—	—
28	By Regium Dower:						
28	Compensation on discontinuance of the Parliamentary Grant, &c.:						
28	Life Annuities:						
28	For payments to Non-conforming Ministers and their ministerial successors	1,053 25 7	—	—	—	—	—
28	Commutation of Annuities:						
28	For Payments to Trustees:						
28	Commutation money	835 2 6	—	—	—	—	—
24	By Expenses attending on sales of property	977 13 2	—	—	—	—	—
11 and 12	By Rent Abatements, &c.:						
11 and 12	From Tithes Rentcharge:						
11 and 12	Poor rate	14,037 1 4	—	—	—	—	—
11 and 12	From Lands:						
11 and 12	Poor rate	8,112 9 19	—	—	—	—	—
55	By Proportion of Income paid over to the Clergy	213 1 6	—	—	—	—	—
	Carried forward	110,591 8 0	—	—	—	—	8,100,000 —

Account of the Receipt and Expenditure of the Capital, and of the Revenues derived from all Property and

Dr.

Section of Principal Act and Act of 1872.	R E C E I P T.	Cash Transactions of the Year.	Stock Account.	Mortgage Accounts, &c.	Landed National Debt Commissioners Commission
	Brought forward - - -	£. s. d. 1,251,084 11 11	£. s. d. 82,084 12 3	£. s. d. 9,566,475 19 6	£. s. d. —
11 and 12.	To Dividends and Interest of Money :				
	On New Three per Cent. Annuities -	1,210 14 19	—	—	—
	On Bank of Ireland Stock - - -	1,760 15 —	—	—	—
	On mortgages—landed property, &c. -	23,021 18 2	—	—	—
12, 1872	On mortgages—converted leaseholds -	9,160 13 4	—	—	—
	On glebe-house mortgages - - -	20 9 6	—	—	—
	On other money - - -	8,530 16 —	—	—	—
	To Miscellaneous Receipts :	£. s. d.			
	Rents, manor-glebes -	3,237 18 1			
	Ditto (interest in lieu of) glebe houses - - -	1,922 — 3			
	Fees, mortgage deeds, &c. -	3,103 10 0			
	Cross, collection under legal process - - -	284 9 9			
	Other receipts - - -	3,863 14 2	15,239 7 0	—	—
33	To Loan Account; Tithe Rent-chARGE :				
	Fixed annual instalments - - -	171,000 0 7	—	—	—
	Interest prospectively receivable in re- spect of fixed annual instalments - - -	—	—	131,015 17 2	—
42	To Mortgage Account; Landed Property, &c.:				
	Mortgage money - - -	17,000 2 6	—	—	—
	Fixed half-yearly instalments - - -	80,000 0 —	—	—	—
	Interest prospectively receivable in re- spect of fixed half-yearly instalments - - -	—	—	93,855 12 1	—
51	To Mortgage Account; Converted Leaseholds (Act 3 & 4 Will. 4, c. 35, s. 186) :				
	Mortgage money - - -	8,210 19 3	—	—	—
	Cashed forward - - - £.	1,184,366 1 9	82,084 12 3	10,180,945 8 9	—

to the Commissioners of Church Temporalities in Ireland, for the Year ended 31st December 1877—continued.

Cr.

Section of Principal Act and Year of 1872.	EXPENDITURE	Cash Transactions of the Year.	Stock Account.	Mortgage Accounts, &c.	Liabilities.	
	Brought forward	£. s. d. 110,591 2 8	£. s. d. — — —	£. s. d. — — —	£. s. d. 8,380,000	— — —
11 and 12	By Allowances to Tenants (Improvements, Repairs, &c.)	1 — —	—	—	—	—
11 and 13	By Tithe Rent-charges paid	106 19 1	—	—	—	—
11 and 13	By Rates, Taxes, &c.	575 16 7	—	—	—	—
—	By Miscellaneous Payments	3,948 2 10	—	—	—	—
1 and 6	By Expenses of the Commission:					
	Establishment:					
	Salaries	16,578 18 2	—	—	—	—
	Allowances to clerks for extra duty	596 14 4	—	—	—	—
	Travelling expenses	435 3 7	—	—	—	—
	Rent, rates, taxes, &c.	328 6 3	—	—	—	—
	Repairs, &c.	138 9 2	—	—	—	—
	Fuel and Light	99 16 7	—	—	—	—
	Stationery and printing	634 3 7	—	—	—	—
	Postage	463 11 6	—	—	—	—
	Incidental expenses	1,020 13 5	—	—	—	—
	Legal Branch:					
	Salary of solicitor	1,500 — —	—	—	—	—
	Incidental expenses	9,034 2 10	—	—	—	—
	Architects and Surveyors' Branch:					
	Surveys and valuations	1,580 14 16	—	—	—	—
	Receivers and Collectors:					
	Commission, &c.	59 11 4	—	—	—	—
	Incidental expenses	5 1 4	—	—	—	—
37	Audit of Accounts:					
	Cost of Audit	406 5 3	—	—	—	—
44	By Compensation and Superannuation Allow- ances of the Commissioners and Officers of the late Ecclesiastical Commission	1,224 4 2	—	—	—	—
50 to 63	By Interest and Charges on Loans:					
	Interest of advances from National Debt Commissioners	203,071 4 7	—	—	—	—
	Charge for remittances from England to Ireland	580 0 6	—	—	—	—
7 and 10, 1872.	By Stamp Duty on Mortgage Orders, &c.	1,504 17 —	—	—	—	—
21 and 7, 1872.	By Loan Account; Tithe Rentcharge:					
	Fixed annual instalments discharged in cash, per contra	— — — — —	—	171,686 9 7	—	—
22	By Mortgage Account; Landed Property, &c.:					
	Mortgage money discharged in cash, per contra	— — — — —	—	17,935 2 6	—	—
	Fixed half-yearly instalments	— — — — —	—	80,290 5 —	—	—
31	By Mortgage Account; Converted Leaseholds (Act 3 &c. Will, 4, c. 17, &c. 185):					
	Mortgage money discharged in cash, per contra	— — — — —	—	3,239 19 5	—	—
	Carried forward £.	407,000 19 1	— — —	278,711 17 4	8,380,000	— — —

Account of the Receipt and Expenditure of the Capital, and of the Revenues derived from all Property vested

Dr.

Section of Financial Act and Act of DECE.	RECEIPTS	Cash Transactions of the Year	Stock Account	Mortgage Accounts, &c.	Liabilities	
					National Debt Commissioners and Committees.	
	Brought forward - - -	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
11	To Globe House Advances; late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, c. 58, and 1 & 2 Vict. c. 103, c. 49); Instalments - - - - -	1,004,000 1 9	52,784 12 3	10,130,345 8 9	—	—
11	To Globe House Mortgages (Acts 23 & 24 Vict. c. 120, c. 36, and 14 & 15 Vict. c. 73, c. 20); Mortgage money, Instalments - - -	172 6 8	—	—	—	—
29	To Chapels of Ease; Repair Fund - - -	— 13 8	—	—	—	—
—	To Property and Income Tax (Act 16 & 17 Vict. c. 56, c. 5); Schedules A. and C. - - - - -	5,304 16 3	—	—	—	—
	Schedule E. - - - - -	166 5 -	—	—	—	—
12	To Stock vested in and transferred to the Credit of the Commissioners - - - - -	—	584 8 5	—	—	—
—	To Cash: For advances repaid to the Commissioners for the Reduction of the National Debt, per contra - - - - -	—	—	—	—	500,000 - -
29 to 61	To Balance on the 31st December 1877, viz.: Advances due to the Commissioners for the Reduction of the National Debt - - - - -	£. 1,000,000 12 2	52,523 - 8	10,130,345 8 9	900,000 - -	7,200,000 - -

[†]This Balance of \$2,826,425 L £5 s. 0 d. includes the aggregate amount of fixed instalments which will become payable

Irish Church Temporalities Commission,
16 February 1871.

A. J. Phipps,
Accountant to the Commissioners.

Exchequer and Audit Department, }
28 May 1978.

I certify that this Account has been examined under my direction, and,

Examined,
R. J. Williams.

is the Commissioners of Church Temporalities in Ireland, for the Year ended 31st December 1877—continued.

Cr.

Section of Mortgaged Act and Act of 1872.	EXPENDITURE.	Cash Transactions of the Year.	Stock Account.	Mortgage Accruing, &c.	Liabilities.	
						National Debt Commissioners and Committees.
II	Brought forward - - -	£. x. d.	£. x. d.	£. x. d.	£. x. d.	
	By Globe House Advances; late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 33, and 1 & 2 Vict., c. 109, s. 42); For amount discharged in cash, per centa -	407,003 12 1	- - -	273,711 17 4	8,100,000	- - -
III	By Globe House Mortgages (Acts 23 & 24 Vict. c. 150, s. 30, and 14 & 15 Vict. c. 73, s. 29); Mortgage money, discharged in cash, per centa -	- - -	- - -	5 9 -	-	-
-	By Property and Income Tax (Act 16 & 17 Vict. c. 51, s. 5); Schedule A, and C. - - -	5,276 6 6	-	-	-	-
	Schedule B. - - -	168 18 9	-	-	-	-
IV (1872)	By Re-bond to purchasers of Tithe-Busi- charge in respect of Poor Rate - -	1 18 8	-	-	-	-
-	By the Commissioners for the Reduction of the National Debt. For advances repaid - - -	900,000 - -	-	-	-	-
		£. 1,312,154 1 -	- - -	273,869 18 -	8,100,000	- - -
V	By Balances on the 31st December 1877 -	* 276,751 11 2	82,000 - 8	19,856,435 15 9	-	-
	* Bank Balances: Cash on deposit - - -	£. x. d.				
	Cash amount - - -	940,000 - -				
	Drawing account - - -	£. x. d.				
	Loss, -	£. x. d.				
	Outstanding orders - - -	£. x. d.				
		31,773 11 5				
		£. 332,773 11 5				
	Set-off Accountants, &c. - - -	3,077 19 9				
		£. 376,751 11 2				
		£. 1,312,000 12 2	82,000 - 8	19,856,435 15 9	8,100,000	- - -

(In the case of a terminable annuity) is redempsons of purchase money, with interest for the entire period of such debt.

Monck,
James A. Lawton, } Commissioners of Church
Temporalities in Ireland.

Subject to the observations contained in the foregoing Report, is correct.

Wm. Dandie,
Comptroller-General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

APPENDIX (A.)

COLLECTION ACCOUNT, No. 1.—MORTGAGE MONEY, &c.

TITLE OF ACCOUNT.	Mortgage Money, See, Orde and 1st January 1877.	Purchase Money on Mortgaged Ac- cts 1877.	TOTAL	Mortgage Money and Instalments, Received in 1877.	Discharged. Dividend on Loans paid off.	Mortgage Money Ac- cumulating Sect December 1877.			
							£.	s.	d.
Sales of Property:									
Title mortgage	-	-	-	-	87,681,487 18 7	82,483,547 4 -	87,280,284 17 7	17,196 15 11	8,930 7 5
Lands, &c. 1									
Simple mortgages	-	-	-	-	594,845 4 0	38,750 - -	580,295 4 0	17,936 2 6	- - -
Instalment mortgages	-	-	-	-	1,228,842 0 2	* 305,931 6 4	* 1,644,763 12 6	80,591 16 2	6,181 11 3
Conversion of tenable leases into perpetuities	-	-	-	-	918,102 4 1	614 8 0	216,716 12 6	6,729 19 3	- - -
Globe-houses advances, into Board of First Fruits	-	-	-	-	6 18 6	- - -	6 18 6	6 9 -	- - -
Globe-houses mortgages	-	-	-	-	496 17 4	- - -	426 17 4	172 6 8	- - -
Total	- - - £.	87,681,711 4 2	88,6772 18 7	10,142,484 2 9	27,149	0 6	16,101 18 10	9,658,692 14 6	

* These sums include the mortgage interest of the fixed instalments, which will become payable (as the measure of a terminable annuity) in redemption of purchase money, with interest for the entire period of each sum.

TITLE OF ACCOUNT.	Amount as at 1st January 1877.		Balances, 1877.		Total.		Received within the Year.		Balances as at 31st December 1877.		Amounts of Charg- es on previous Accts.	
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	
Title rentcharge	115,058	8	0	320,180	16	1	336,128	1	0	21,468	18	8
Ditto	1,028	4	10	172,134	15	11	173,147	19	9	171,060	0	7
Petty-rents	24,677	7	6	75,745	12	9	110,632	19	7	74,924	8	6
Rentable lands/fields (including fines) and other tenures	19,319	19	3	38,928	10	6	47,018	6	6	35,480	7	6
Mineral rents and royalties	07	9	3	326	7	3	462	16	6	887	7	3
Ecclesiastical tax	0	3	9	—	—	—	0	3	9	—	—	—
Mortgage account (landed property), interest	500	18	10	32,970	6	3	28,931	5	—	—	—	—
Ditto	931	16	4	68,901	16	9	81,533	14	0	50,300	6	—
Mortgage account (converted leaseholds), interest	1,004	0	4	9,070	12	4	10,870	18	0	9,146	12	4
Globe-house mortgage, interest	0	10	8	90	2	0	96	19	5	20	9	6
Ditto	0	2	8	172	0	8	190	0	4	172	0	8
Globe-house advances, Board of First Fruits, instalments	—	—	—	6	9	—	6	9	—	—	—	—
TOTAL	174,147	18	9	609,600	11	11	783,748	6	8	415,941	12	5
							409	17	5	143	7	9
										163,850	0	1

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me for rents, title recharges, mortgages, and other property vested in the Commissioners of Church Temporalities in Ireland, include the whole summa received and receivable by me during the year ended 31st December 1877.

Dated the 10th day of February 1878.

Geoffrey Fletcher H.,
Collector to the Commissioners.

APPENDIX (B.)

BONDS AND OTHER SECURITIES—CHURCH WORKS.

STATEMENT showing the AMOUNT due to the COMMISSIONERS of CHURCH TEMPORALITIES in Ireland, in respect of Bonds and other Securities which had been given to the Ecclesiastical Commissioners for Ireland, as Security for the due performance of certain Church Works.

	£. s. d.
Balance due on the 1st January 1877	750 — —
Discharged in 1877	750 — —
Balance due on the 31st December 1877	— £. — —

APPENDIX (C.)

LIABILITY TO THE NATIONAL DEBT COMMISSIONERS.

STATEMENT showing the Liability of the COMMISSIONERS of CHURCH TEMPORALITIES in Ireland, in respect of Advances made by the Commissioners for the Reduction of the National Debt, under the Borrowing Powers (Sections 59 to 64) of "The Irish Church Act, 1869."

A D V A N C E S (under Treasury Granting).		R E P A Y M E N T S.		Liability, 31st December 1877.		
Debentures.		Debentures.				
Number.	Year.	Amount Advanced.	Number.	Year.	Amount paid off.	
To 5	1870	£ 400,000	To 3	1875	300,000	—
To 50	1871	* 2,500,000	To 5	1876	200,000	
To 46	1872	* 2,500,000	To 9	1876	400,000	1,200,000
To 89	1873	* 2,700,000	To 18	1877	900,000	9,700,000
To 93	1874	† 500,000				500,000
To 94	1875	† 200,000				200,000
		£. 9,000,000			£. 1,800,000	7,200,000

* Rate of interest, 5*½* per cent.† Rate of interest, 3*½* per cent.

APPENDIX (D.)

BALANCES at the Commencement and Close of the Year 1877.

I.—AVAILABLE BALANCES.

II.—UNAVAILABLE BALANCES (Collectible in future Years).

III.—LIABILITY TO THE NATIONAL DEBT COMMISSIONERS.

1st January 1877.			ACCOUNT.	31st December 1877.		
Dr.	Cr.			Dr.	Cr.	
£. s. d.	£. s. d.		I.—AVAILABLE BALANCES.	£. s. d.	£. s. d.	
112,308 14 9	-	-	Cash, Sub-Accountants, &c. -	276,751 12 2	-	
112,295 18 1	-	-	- { Sterling value of £ 12,184. 12. 3 }	Stock { Sterling value of £ 12,000. 0. 0. }	82,246 10 10	-
			Collection Account, No. 2.			
134,147 13 9	-	-	Title rentcharge, rents, &c. (collectible arrears).	163,869 8 1	-	
194 10 0	-	-	Bents, messal glebes (collectible arrears).	-	-	
760	-	-	Bonds and other securities, church works.	-	-	
529,381 17 1	-	-	- TOTAL AVAILABLE BALANCES -	522,857 10 1	-	
			II.—UNAVAILABLE BALANCES (Collectible in future Years).			
			Collection Account, No. 1:			
9,653,711 4 2	-	-	Mortgage moneys, &c. outstanding	9,653,692 14 5	-	
9,653,711 4 2	-	-	- TOTAL UNAVAILABLE BALANCES -	9,653,692 14 5	-	
			III.—LIABILITY TO THE NATIONAL DEBT COMMISSIONERS -			
	8,100,000	-	{ } - -	7,900,000	-	

ACCOUNT of the RECEIPT and EXPENDITURE of the CAPITAL, and of the REVENUES derived from all
any other Funds under their Control and Management, under the Provisions of "The Irish Church
1869 (the Commencement of the Commission) to 31st December 1877.

Dr.

Section of Principal Act and Act of 1872.	R E C E I P T .	Cash Transactions of the Period.	Stock Account.	Mortgage Account, &c.	Liabilities.	
					National Debt Commissioners of Commission.	
33	To Balances on the 26th July 1869 - - -	£ 19,770 4 0	£ 313,410 7 2	£ 10,865 15 7	—	—
33, and 7, 1872	To Sales of Property : Tithes Rentschales - - - -	£ 402,043 8 -	- - -	£ 3,800,181 14 8	—	—
35, 36, and 44	Lands, &c. : 1. Perpetually rents - - - -	£ 664,983 5 10	- - -	£ 74,855 9 1	—	—
	2. Renewable leaseholds - - - -	£ 45,998 2 7	- - -	£ 1,967 10 9	—	—
	3. Yearly and other tenures - - -	£ 911,214 10 0	- - -	£ 903,113 12 7	—	—
	4. Rights to mines and quarries - -	£ 1,309 10 -	—	—	—	—
27, 28, and 32	Ecclesiastical Residences and Lands : See Houses and Lands - - - -	£ 74,633 - 2	- - -	£ 9,250 - -	—	—
	Other residences and lands - - - -	£ 419,831 8 11	- - -	£ 5,235 11 1	—	—
31, and 32, 1872.	To Conversion of Renewable Leaseholds into Perpetuals (Act 3 & 4 Will. 4, c. 37, n. 145 and 155) - - - -	£ 134,617 8 7	- - -	£ 112,369 16 -	—	—
53	To Commutation of Annuities : Amount on credit, per cent., discharged in cash by payment to the representa- tive church body - - - -	- - - -	- - - -	- - - -	£ 1,139,653 17 2	—
	Cashed forward - - - £	£ 2,716,450 18 7	£ 313,410 7 2	£ 5,800,910 9 9	£ 1,139,653 17 2	—

PROPERTY, Real and Personal, vested in the COMMISSIONERS of CHURCH TEMPORALITIES in Ireland, or of
Act, 1869," and "The Irish Church Act, 1869, Amendment Act, 1872," for the Period from 26th July

Section of Reported Act and Act of 1872.	EXPENDITURE	Cash Transactions of the Period.	Stock Account.	Mortgage Account, &c.	Cr.		
					Liabilities.		
					National Debt Commissioners and Committees,		
14	By Compensation, Annuities, Gratuities, &c.:						
14	For life annuities to archbishops, bishops, and incumbents - - - - -	938,254 4 4	-	-	-	-	
15	For life annuities to permanent curates - - - - -	93,217 19 -	-	-	-	-	
15	For gratuities to curates not entitled to compensation as permanent curates - - - - -	25,000 - -	-	-	-	-	
16	For life annuities to deacons and district schoolmasters - - - - -	6,652 15 8	-	-	-	-	
16	For life annuities to clerks, sextons, and others holding freehold offices - - - - -	45,170 1 4	-	-	-	-	
17	For gratuities to certain persons not entitled to compensation - - - - -	4,626 10 -	-	-	-	-	
18	For life annuities to vicars general and other officers, for loss of fees, &c. - - - - -	25,000 18 9	-	-	-	-	
19	For compensation to deacons, sextons, and others, for loss of office - - - - -	3,290 13 4	-	-	-	-	
20	For compensation to vicars general, &c., for loss of fees - - - - -	2,112 17 6	-	-	-	-	
21	By Commutation of Annuities, &c.:						
21	Of Archbishops, Bishops, and Incumbents:						
	Commutation money - - - - -	830,242 1 1	-	-	-	-	4,554,585 11 6
	Bonds (12 per cent. added) - - - - -	103,794 3 10	-	-	-	-	514,190 14 9
22	Of Permanent Curates:						
	Commutation money - - - - -	417,075 15 4	-	-	-	-	1,120,006 1 1
	Bonds (12 per cent. added) - - - - -	50,620 7 7	-	-	-	-	134,934 10 -
3, 1872	Of diocesan schoolmasters - - - - -	18,714 19 8	-	-	-	-	
16	Of clerks, sextons, and others - - - - -	271,038 9 10	-	-	-	-	
5, 1872	Of vicars general and other officers - - - - -	75,203 5 4	-	-	-	-	
4, 1872	Of annuitants under 44th section - - - - -	33,924 17 2	-	-	-	-	
23	Commissioners on Credit:						
	Installments paid to the representative church body - - - - -	6,192,663 17 2	-	-	-	-	
	Interest on ditto - - - - -	258,265 5 10	-	-	-	-	
24 and 5, 1872	By Building Charges:						
24	In cases of exempted annuity - - - - -	196,408 2 6	-	-	-	-	
25	In cases of non-exempted annuity - - - - -	12,479 19 6	-	-	-	-	
26	In cases of vacant benefices - - - - -	30,729 9 2	-	-	-	-	
18	By Compensation to Lay Patrons - - - - -	728,887 17 19	-	-	-	-	
27	By Private Endowments (paid over to the Representative Church Body) - - - - -	400,000 - -	-	-	-	-	
28	By Compensation to the Chancellor and Prebendaries of Christ Church, Dublin, &c. - - - - -	23,715 5 3	-	-	-	-	
29	By National Monuments, Maintenance - - - - -	50,000 - -	-	-	-	-	
24 and 5, 1872	By Leases of Tithe Rentcharge, Purchase of - - - - -	72,904 7 4	-	-	-	-	
11 and 12	By Charges and Incumbrances affecting Property - - - - -	98,397 13 11	-	-	-	-	
30	By Payments to Persons appointed to Ecclesiastical Offices, between 26th July 1869 and 1st January 1871 - - - - -	18,540 4 1	-	-	-	-	
	Carried forward - - - - g.	10,803,240 3 2	-	-	-	-	6,132,668 17 2

Account of the Receipt and Expenditure of the Capital, and of the Revenues derived from all Property vested

By,

Section of Principal Act and Act of 1873.	R E C E I P T.	Cash Transactions of the Period.	Stock Account.	Mortgage Accounts, &c.	Liabilities, National Debt Communications and Commitments	
					E.	s.
						d.
	Brought forward	2,716,659 18 7	313,410 7 2	5,008,910 2 9	6,132,053 17 2	
11 and 12, and 5, 1873.	To Rents, &c.:					
	Tithe Rentcharge	1,860,820 3 5	—	—	—	
11 and 13	Lands, &c.:					
	1. Perpetual rents	604,365 5 7	—	—	—	
	2. Renewal of leases (including fines) and other incomes	567,301 7 7	—	—	—	
	3. Mineral rights and royalties	0,650 4 10	—	—	—	
11 and 12	To Proportionate Amount of Charges (Dissi- gagement and Improvement Loans; Rents, Rates, Taxes, &c.) repaid by the Clergy	7,911 8 9	—	—	—	
11 and 13	To Dividends and Interest of Money:					
	On New Three per Cent. Annuities	14,948 3 8	—	—	—	
	On Three per Cent. Consolidated Annuities	3,145 3 3	—	—	—	
13, 1873	On Three per Cent. Reduced Annuities	624 10 8	—	—	—	
	On Bank of Ireland Stock	18,520 16	—	—	—	
	On mortgages—landed property, &c.	55,148 19 1	—	—	—	
	On mortgages—converted households	46,760 10	—	—	—	
	On globe-house mortgages	5,438 10 3	—	—	—	
	On other money*	41,604 19 10	—	—	—	
11	To Charge on the See of Armagh (Act 3 & 4 Will. 4, c. 37, & 34)	13,800 — —	—	—	—	
11	To Charge on the See of Derry (Act 3 & 4 Will. 4, c. 37, & 34)	23,249 2 7	—	—	—	
11	To Private Subscriptions:					
	For building churches	6,044 1 1	—	—	—	
	For enlarging churches	592 2 —	—	—	—	
	For repair of churches	5,095 2 3	—	—	—	
11	To Ecclesiastical Tax (Act 3 & 4 Will. 4, c. 37)	47,515 7 4	—	—	—	
—	To Miscellaneous Receipts	82,293 13 6	—	—	—	
	Carried forward £.	6,177,116 12 8	313,410 7 2	5,008,910 9 9	6,132,053 17 2	

in the Commissioners of Church Temporalities in Ireland, from 26th July 1869 to 31st December 1877—continued.

Or.

Section of Principal Act and Act of 1872.	EXPENDITURE.	Cash Transactions of the Period.	Stock Account.	Mortgage Accounts, &c.	Liabilities.		
					National Debt Commissioners and Committees.		
	Brought forward - - -	10,902,249 2 2	- - -	- - -	- - -	- - -	6,132,653 17 2
	By Regium Donum:						
	Compensations on discontinuance of the Parliamentary Grant, viz.:						
38	Life Annuities:						
	For payments to Non-conforming Ministers and their assistant successors - - -	48,549 7 10	- - -	- - -	- - -	- - -	
	Constitution of Annuities:						
	For Payments to Trustees:						
39	Commission money - - -	550,415 6 6	- - -	- - -	- - -	- - -	
40	Bonus (12 per cent. added) - - -	65,703 10 2	- - -	- - -	- - -	- - -	
40	Widow and Orphan Fund, Synod of Ulster - - -	5,124 - -	- - -	- - -	- - -	- - -	
40	Other Widows' Funds - - -	19,955 18 8	- - -	- - -	- - -	- - -	
40	Ministers' Paymentable Widows' Funds - - -	15,940 8 2	- - -	- - -	- - -	- - -	
40	Clarks of the Synod - - -	2,131 19 6	- - -	- - -	- - -	- - -	
40	General Assembly's College at Belfast:						
	For Payments to Trustees:						
	In respect of salaries - - -	94,671 8 8	- - -	- - -	- - -	- - -	
	In respect of buildings - - -	15,104 15 11	- - -	- - -	- - -	- - -	
40	Non-subscribing Associations of Pres- byterians:						
	For payments to Trustees - - -	4,300 - -	- - -	- - -	- - -	- - -	
40	By College of Maynooth:						
	For payment to Trustees on the discon- tinuance of Parliamentary Grant - - -	372,351 - 6	- - -	- - -	- - -	- - -	
34	By Expenses attendant on Sales of Property	8,125 8 10	- - -	- - -	- - -	- - -	
11 and 12	By Rent Abatements, &c.:						
	From Tithes Rentcharge:						
	Poor rate - - -	116,565 11 8	- - -	- - -	- - -	- - -	
	From Lands:						
	Poor rate - - -	29,995 11 2	- - -	- - -	- - -	- - -	
	Repayments and remissions - - -	43 1 6	- - -	- - -	- - -	- - -	
40	By Proportion of Income paid over to the Clergy - - -	106,928 17 3	- - -	- - -	- - -	- - -	
11 and 12	By Allowances to Tenants (Improvements, Repairs, &c.) - - -	382 11 -	- - -	- - -	- - -	- - -	
11 and 12	By Tithes Rentcharge paid - - -	1,824 16 6	- - -	- - -	- - -	- - -	
11 and 12	By Quit and Crown Rents paid - - -	2,312 3 8	- - -	- - -	- - -	- - -	
11 and 12	By Rains, Taxes, &c. - - -	4,795 5 11	- - -	- - -	- - -	- - -	
11	By Refund to the Clergy of Poor Rents in respect of Tithes Rentcharge, &c. - - -	4,823 2 4	- - -	- - -	- - -	- - -	
40	By Expenditure under 48th Section of "The Irish Church Act, 1869":						
	For building churches - - -	77,354 12 2	- - -	- - -	- - -	- - -	
	For enlarging churches - - -	15,066 7 8	- - -	- - -	- - -	- - -	
40	By Expenditure under 48th Section of "The Irish Church Act, 1869":						
	For repair of churches - - -	70,369 10 6	- - -	- - -	- - -	- - -	
	For church requisites - - -	10,978 10 5	- - -	- - -	- - -	- - -	
	For salaries of clergymen, sextons, &c. - - -	46,913 14 -	- - -	- - -	- - -	- - -	
11	By Stipends and other Payments for which the late Ecclesiastical Commissioners were liable:						
	For stipends to Dublin curates (Act 3 & 4 Will. 4, c. 37) - - -	3,250 - 3	- - -	- - -	- - -	- - -	
	For stipends to vicars choral and curates of suspended benefices, &c. - - -	8,542 6 -	- - -	- - -	- - -	- - -	
	For stipends to incumbents of Tallow and Kill parishes - - -	300 - -	- - -	- - -	- - -	- - -	
	For stipends in augmentation of small benefices - - -	14,968 1 -	- - -	- - -	- - -	- - -	
	For salaries of diocesan schoolmasters - - -	629 6 -	- - -	- - -	- - -	- - -	
	For ministers' money (Acts 20 & 21 Vict. c. 8, and 27 Vict. c. 11) - - -	12,935 17 6	- - -	- - -	- - -	- - -	
11	By Superannuation Allowances (granted prior to 27th July 1869) - - -	1,010 8 6	- - -	- - -	- - -	- - -	
	By Miscellaneous Payments - - -	30,777 17 6	- - -	- - -	- - -	- - -	
	Cashed forward - - -	12,497,845 5 10	- - -	- - -	- - -	- - -	6,132,653 17 2

Account of the Receipt and Expenditure of the Capital, and of the Revenues derived from all Property vested
Dr.

Section of Principal Act and Act of 1812.	RECEIPTS.	Cash Transactions of the Period.	Stock Account.	Mortgage Accounts, &c.	Liabilities. National Debt Commissioner and Communications
	Brought forward - - -	£. s. d. 6,177,315 12 3	£. s. d. 513,430 7 2	£. s. d. 5,606,916 9 9	£. s. d. 6,132,033 12 2
11	To Deposit Account: Penitentiary Salts, &c. (Act 3 & 4 Will. 4, c. 37, s. 144)	- - -	971 - -	- - -	- - -
32	To Loss Account—Tithes Recharge:				
	Fixed annual instalments	736,654 13 8	- - -	- - -	- - -
	Interest prospectively receivable in respect of fixed annual instalments	- - -	- - -	4,711,104 3 5	- - -
52	To Mortgage Account—Landed Property, &c.:				
	Mortgage money	107,073 7 2	- - -	- - -	- - -
	Fixed half-yearly instalments	102,003 1 1	- - -	- - -	- - -
	Interest prospectively receivable in respect of fixed half-yearly instalments	- - -	- - -	617,280 - 2	- - -
31	To Mortgage Account—Converted Leatholds (Act 3 & 4 Will. 4, c. 37, s. 155):				
	Mortgage Money	26,340 9 3	- - -	- - -	- - -
11	To Glare House Advances, Lair Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 58, and 1 & 2 Vict. c. 100, s. 48):				
	Instalments	22,000 15 8	- - -	- 10 0	- - -
	Carried forward - - - £.	7,201,160 13 1	333,430 7 2	30,087,055 13 99	6,182,030 17 1

to the Commissioners of Church Temporalities in Ireland, from 29th July 1880 to 31st December 1877—continued.

Or.

Section of Principal Act and Year of 1879.	EXPENDITURE.	Cash Transactions of the Period.	Stock Account.	Mortgage Accounts, &c.	Liabilities, — National Debt Commissioners and Contingencies.
	Brought forward - - -	12,457,345 5 10	- - -	- - -	6,152,553 17 2
5 and 6	By Expenses of the Commission:				
	Establishment:				
	Salaries - - -	139,481 14 7	-	-	-
	Allotments to clerks for extra duty - - -	10,260 15 5	-	-	-
	Travelling expenses - - -	4,979 0 0	-	-	-
	Rent, rates, taxes, &c. - - -	2,781 3 11	-	-	-
	Repairs, &c. - - -	1,790 14 4	-	-	-
	Fuel and Light - - -	315 18 3	-	-	-
	Stationery and printing - - -	8,464 - 4	-	-	-
	Postage - - -	5,142 - 6	-	-	-
	Incidental expenses - - -	16,403 18 11	-	-	-
	Legal Branch:				
	Salary of solicitor - - -	11,939 2 5	-	-	-
	Incidental expenses - - -	5,445 5 11	-	-	-
	Architects' and Surveyors' Branch:				
	Salaries - - -	4,699 18 4	-	-	-
	Travelling expenses - - -	1,672 4 3	-	-	-
	Surveys and valuations - - -	10,287 8 7	-	-	-
	Incidental expenses (including allowances for stationery) - - -	99 19 10	-	-	-
	Receivers and Collectors:				
	Commission, &c. - - -	1,428 - 9	-	-	-
	Incidental expenses - - -	81 18 4	-	-	-
37	Audit of Accounts:				
	Cost of Audit - - -	9,050 4 4	-	-	-
44	By Compensation and Superannuation Allowances of the Commissioners and Officers of the late Ecclesiastical Commission - - -	24,503 18 2	-	-	-
55 to 61	By Interest and Charges on Loans:				
	Interest of advances from National Debt Commissioners - - -	1,042,518 3 3	-	-	-
	Stamp duty on debentures - - -	11,200 - -	-	-	-
	Charge for remittances from England to Ireland - - -	5,702 10 9	-	-	-
55 to 61, 1872	By Stamp Duty on Merging Orders, &c. - -	23,234 - 9	-	-	-
11	By Deposit Account: Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 154) - -	1,100 8 7	-	-	-
22, 23, 24, 1872	By Loan Account—Tithes Recoupe:				
	Fixed annual instalments discharged in cash, per centa - - -	- - -	-	776,684 18 8	-
22	By Mortgage Account—Landed Property, &c.:				
	Mortgage money discharged in cash, per centa - - -	- - -	-	37,975 7 2	-
	Fixed half-yearly instalments, per centa - - -	- - -	-	103,833 1 1	-
21	By Mortgage Account—Convinced Landed Property (Act 3 & 4 Will. 4, c. 37, s. 155):				
	Mortgage money discharged in cash, per centa - - -	- - -	-	26,840 9 3	-
11	By Globe House Advances, late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 28, and 1 & 2 Vict. c. 109, s. 48):				
	For amount discharged in cash, per centa - - -	- - -	-	12,000 18 8	-
	For amount discharged on commutation - - -	- - -	-	8,118 6 3	-
	For amount discharged on death of incumbents - - -	- - -	-	1,004 9 1	-
	For repayment of sums overcredited in the accounts of the late Commission - -	100 12 -	-	-	-
	Carried forward - - - £.	14,444,920 14 10	-	- 1,009,567 2 2	6,152,553 17 2

ACCOUNT of the Receipt and Expenditure of the Capital, and of the Revenues derived from all Property ^{total}

Dr.

Section of Principal Act and Act of 1823.	R E C E I P T.	Cash Transactions of the Period.	Stock Account.		Mortgage Accounts, &c.	Liabilities National Debt Commissioners of Commissioners				
			£.	s. d.						
	Brought forward - - -	- - -	£. 7,300,100	19 1	£. 315,410	7 2	£. 10,937,955	11 10	£. 6,182,553	17 1
31	To Gicle House Mortgages (Acts 23 & 24 Vict. c. 126, s. 30, and 14 & 15 Vict. c. 75, s. 29): Mortgage Money:									
	Advanced in cash, per contra - - -	- - -	£. 5,779	10 2	- - -	- - -	£. 3,623	1 9	- - -	- - -
	Installments - - - - -	- - - - -	430	6 1	- - -	- - -	- - -	- - -	- - -	- - -
	Returned by mortgagees - - -	- - -								
29	To Primate Beaufort's Fund - - -	- - -	£. 9,710	15 5	- - -	- - -	- - -	- - -	- - -	- - -
29	To Primate Robinson's Fund - - -	- - -	£. 29	11 4	- - -	- - -	- - -	- - -	- - -	- - -
29	To Bishop Gore's Fund - - -	- - -	£. 716	9 11	- - -	- - -	- - -	- - -	- - -	- - -
29	To Endowment Fund - - -	- - -	£. 161	12 8	- - -	- - -	- - -	- - -	- - -	- - -
70	To Chapels of Ease; Repair Fund - - -	- - -	£. 81	14 7	- - -	- - -	- - -	- - -	- - -	- - -
	To Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 6):									
	Schedules A. and C. - - - - -	- - - - -	£. 41,301	9 4	- - -	- - -	- - -	- - -	- - -	- - -
	Schedule B. - - - - -	- - - - -	1,771	11 11	- - -	- - -	- - -	- - -	- - -	- - -
32	To Stock vested in and transferred to the credit of the Commissioners - - -	- - -	- - -	- - -	£. 44,613	- 0	- - -	- - -	- - -	- - -
36	To Cash:									
	For Stock purchased for 243,885 £. 0 s. 6 d., per contra - - - - -	- - - - -	- - -	- - -	205,901	1 4	- - -	- - -	- - -	- - -
	To Securities Sold:									
	£. 371,237. 8. 6. Stock sold, per contra - - -	- - -	£. 675,073	16 4	- - -	- - -	- - -	- - -	- - -	- - -
50 to 61	To the Commissioners for the Reduction of the National Debt; Advances for the purposes of the Act, 22 & 23 Vict. c. 42 - - -	- - -	£. 9,000,000	- - -	- - -	- - -	- - -	- - -	- - -	- - -
	To Cash:									
	For advances repaid to the Commissioners for the Reduction of the National Debt, per contra - - - - -	- - - - -	- - -	- - -	- - -	- - -	- - -	- - -	1,200,000	- - -
	£. 16,234,187 16 10		£. 625,000	0 2	£. 10,937,955	13 7	£. 6,182,553	17 1		
50 to 61	To Balances on the 31st December 1877, viz.: Advances due to the Commissioners for the Reduction of the National Debt - - -	- - -	- - -	- - -	- - -	- - -	- - -	7,200,000	- - -	
	£. 16,234,187 16 10		£. 625,000	0 2	£. 10,937,955	13 7	£. 6,182,553	17 1		

* This Balance of 9,000,000 £. 13 s. 9 d. includes the aggregate amount of the fixed installments which will become payable

Irish Church Temporalities Commission, }
16 February 1878.A. J. Phillips,
Accountant to the Commissioners

In the Commissioners of Church Temporalities in Ireland, from 26th July 1869 to 31st December 1877—continued
Cr.

Section of Revised Act and Act of 1879.	EXPENDITURE	Cash Transactions of the Period.	Stock Account.	Mortgage Account, &c.	Liabilities.	
					National Debt Concessions and Communications.	
	Brought forward - - -	£. s. d. 14,444,229 14 10	£. s. d. -	£. s. d. 1,032,597 2 2	£. s. d. 8,132,653 17 2	-
11	By Globe House Mortgages (Acts 23 & 24 Vict., c. 130, s. 30, and 14 & 15 Vict. c. 75, s. 20): Mortgage Monies: Advanced in cash - - - Discharged in cash, per centa - - Ditto - as irrecoverable - - Ditto - on commutation - - Ditto - on death of incumbents - - Returned by mortgagees in cash, per centa - - -	£. s. d. 3,023 1 0 - - - - - - - - - - - - - - -	£. s. d. - - - - - - - - - - - - - - -	£. s. d. 5,279 10 2 84 0 2 45,536 12 - 9,864 10 3 450 0 1	£. s. d. - - - - - - - - - - - - - - -	-
12	By Primate Boulter's Fund - - -	£. s. d. 3,704 5 2	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	-
13	By Primate Robinson's Fund - - -	£. s. d. 85 4 8	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	-
19	By Endowment Fund - - -	£. s. d. 2,777 7 0	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	-
20	By Chapels of Ease; Repair Fund - - -	£. s. d. 613 13 8	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	-
-	By Property and Income Tax (Act 16 & 17 Vict. c. 36, s. 6): Schedules A and C. - - - - Schedule E. - - - -	£. s. d. 48,813 13 3 1,371 5 8	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	-
7, 1872	By Refund to Purchases of Tithe Rentcharge In respect of Poor Rate - - - -	£. s. d. 4,052 17 7	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	-
33	By Securities purchased: £. 205,001. 1. 4. Stock purchased, per centa - - - -	£. s. d. 243,335 - 4	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	-
-	By Cash: For Stock sold for £71,075 L 16 s. 4 d., per centa - - - -	£. s. d. - - - -	£. s. d. 671,857 8 6	£. s. d. - - -	£. s. d. - - -	-
56 to 61	By Cash: For Loan from the Commissioners for the Reduction of the National Debt, debited per centa - - - -	£. s. d. - - - -	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	£. 8,000,000 - -
-	By the Commissioners for the Reduction of the National Debt: For Advances repaid - - - -	£. s. d. 1,300,000 - - -	£. s. d. - - -	£. s. d. - - -	£. s. d. - - -	-
36	By Balances on the 31st December 1877 - - -	£. s. d. 10,537,438 4 8	£. s. d. 871,227 8 6	£. s. d. 1,004,538 17 10	£. s. d. 15,132,653 17 2	
		£. s. d. 270,751 11 2	£. s. d. 52,569 - 8	£. s. d. 79,856,655 16 9	£. s. d. - - -	
		£. s. d. 16,834,187 15 10	£. s. d. 623,835 9 2	£. s. d. 10,940,978 10 7	£. s. d. 15,132,653 17 2	

(a) in manner of a tenable annuity) in redemption of purchase money, with interest for the entire period of each debt.

James A. Lennox, } Commissioners of Church
Monck, } Temporalities in Ireland.

REPORT of the COMPTROLLER and AUDITOR
GENERAL upon the ACCOUNT of the COMMISSION
of CHURCH TEMPORALITIES in IRELAND,
for the Year ended 31st December 1877, together
with the ACCOUNT for the above Period, and
that from 30th July 1869 (the Commencement
of the Commission) to 31st December 1877.

(Presented pursuant to Act 22 & 23 Vict. c. 42, s. 37.)

Ordered, by The House of Commons, to be Printed,
4 June 1878.

217.

Under 3 oz.